accrued to the people from the work done by him so far. The Member's suggestion was that a Committee consisting of officials and non-officials should be constituted for furthering the industrial advancement of the State. Among the official members the Directors of Industries and Agriculture, the State Geologist, the Registrar of Co-operative Societies and the Excise Commissioner should have seats. The second request of the Member was that a programme of industrial work should be drawn up with the sanction of Government for execution under the advice of a Standing Committee.

Dewan's reply.—Noted.

3. Receipts and Expenditure of Government.

Mr. T. Kumara Pillai (Member, Kalkulam taluk) prefaced his representation with the observation that the question of State finance was a matter of considerable importance both to the Government and the people. That the present regime has been devoting its earnest and particular attention to this vital problem was evident from the spirit that had prompted the institution of the Education Expenditure Committee. But that was not sufficient and did not answer the purpose fully. At the same time it was a matter of sincere gratification that, by careful and cautious husbanding of the resources of the State during the past quinquennium, not only was a critical situation got over, but the finances had been so improved as to show praiseworthy increase both under receipts and closing balance in the treasury. By his intimate knowledge of the country and its people gained in the course of his frequent tours and from the Members' representations at the Assembly, the Dewan had been able to know the real wants of the people and to put a stop to the practice of spending more than the receipts. The finances of the State could be placed on a desirable and decidedly sounder position only when the two existing conditions were removed, *viz.*, (1) Want of a steady financial policy and (2) the Revenue yielding departments being placed under natives and the spending departments under foreigners. The first of the above two conditions was then elaborately examined with special reference to the vacillating policy which characterised the administration of the Education Department. The Member explained how that policy had been constantly changing from the year 1042 when the State undertook the management of Vernacular education and observed that even now there were no definite and accepted lines of action in educational finance. The opinion of the Member was that, if the Financial Secretary had been tendering proper and timely advice to Government, there would have been better results from a financial point of view. The Member then dealt with the question of grant-in-aid and stated that the policy pursued even resulted in a set back in the progress of education, while, according to the figures quoted by the Member, the expenditure per pupil on education had been steadily going up and assuming dangerous proportions, from Rs. 2-4-chs -8 c. in 1070 to Rs. 6-11 chs-9 c. in 1094, though the rate of increase during the past four years had been very small. The swelling of figures on the expenditure side with each year was necessitated by want of adequate forethought on the part of the then authorities as to the nature of the financial burden. Taking departmental reorganisations which were then effected, the Member contended that the heads of the departments concerned were not always guided by a sense of responsibility or due sense of proportion in making their recommendations for enhancement of pay or increase of establishment and he quoted the reform of the Police Department of 1088 as an instance. In spite of the heavy additional cost involved, the lot of the constables had not been improved which, thanks to the present Government, was carried out only a few years ago. The Member averred that, in regard to the facilities of means of communication to which the tax-paying people were entitled, there was good cause for complaint. From the figures furnished by the Member, he argued that the rate of increase in the length of roads, traces, &c. was not commensurate with the growing requirements of the people, especially of such taluks as Shertallay, Ambalapuzha, &c. in north and central Travancore, nor did the amount actually spent bear any reasonable proportion to the sum realised as revenue from those taluks. On

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the other hand, lavish expenditure was being incurred for roads and other means of locomotion in the hills for the convenience of the planters.

Turning to the second condition enumerated above, the Member proceeded to state that the elementary principle of finance, *viz.*, that the disbursements should never exceed the income, was not observed and, as a result, additional taxation was resorted to in 1087 by enacting Regulations II, IV and VI of 1087 which brought increased fees under registration, stamps and court fees respectively. Those were burdens which the people could not bear, nor was there any necessity to incur such high expenditure as to involve that high taxation. The passing of fiscal laws and regulations prior to 1087 was perhaps justifiable, because the land-tax remained the same. But with the revision of land revenue at the settlement there had been laid on the people new imposts in other directions for which there was no justification. The steady increase in receipts under the above heads since the date of the enforcement of the regulations in question would seem to show that the object of the then Government was to find new sources of revenue and not "to afford greater facilities to the public in getting their documents registered", as set out in the statement of objects and reasons. The Member here gave a statistical statement of the income from the Registration and Stamp fees, and general and court-fees to establish his contention that the burden was being keenly felt by the people. He next took the spending departments, such as the P. W. D., which were being presided over by foreigners and said that the public works carried out by the department lacked that close and intimate knowledge of the conditions of the country which was so indispensable in the Head of a Department. Continuing, the Member pointed out that the waste of a large portion of the tax-payers' money and loss of time involved in the earlier stages of work in connection with the Kodayar Irrigation scheme and the construction of a part of the projected canal from Alleppey to Shertallay were culpable instances in which big schemes requiring an enormous outlay of money were partially carried out without any definite plan or estimate or even expert knowledge of competent professional men. The additional evil of such thoughtlessness was that the people of taluks like Shertallay, where the long-standing and bitter complaint was the utter absence of means of communications, were deprived of the effect of the good and noble intentions of Government. The next point of the Member was that the sanctioned amount for public works was not being spent in full and that, wherever money was actually spent, there was no supervision, the consequence being that the Government were being put to heavy loss of money. In support of the above statement the Member mentioned the collapse of a rubble wall built at a place 3 furlongs from the 2nd mile stone of the Left Bank Channel from Aruvikkara and of a bridge on the Manimala river constructed at a cost of about Rs. 50,000. In the former case the wall to a length of 115 feet fell because its foundation was on a rocky slope. Full particulars of the defect were given in the Inspection Notes of the Deputy Chief Engineer who had submitted a report on the subject. As the sanctioned amount for re-doing the work had not yet been spent and as the work remained unexecuted, the Member prayed that Government might call for the report of the Deputy Chief Engineer and go through it before further steps were taken by the department. In regard to the collapse of the bridge on the Manimala river also there were warnings given of the weakness in foundation; and in utter disregard of them the work was pushed through. When the Chief Engineer had gone there for inspection after the bridge had fallen down, many people of the locality had approached him and wanted to inform him of certain particulars about the work but were refused audience by him. Those two instances of inefficient supervision and control could, on no account, be treated lightly. The P. W. officers concerned in their construction should be asked to make good to Government the cost of the two works as punishment for their neglect of duty. The Member then offered a few remarks on the old question of establishment charges. In 1079 the Chief Engineer addressed Government on the desirability of enhancing the salaries on the ground that the establishment charges amounted to only 11 per cent. of the P. W. grant which was much less than those of the Madras P. W. D. The Government of that time replied that the establishment charges had risen to 19 per cent., a much higher figure than what was represented and that the proposed increases could not be

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sanctioned. But in 1086 the reorganisation of the P. W. D. was sanctioned, though the same set of conditions as in 1079 had prevailed. What was more, the practice in the department was to maintain large clerical establishments in the various offices out of funds sanctioned for works. Consequently, several works of public utility were being delayed; it was also a common spectacle of materials being heaped up on the sides of roads for years without the sanctioned repairs being executed. The Member requested the immediate abolition of such temporary establishments. Construction of buildings as quarters for the P. W. D. Officers was strongly objected to and it was complained that funds allotted for repair or maintenance of roads or other works were being unauthorisedly diverted for the execution of repairs in the quarters of officers. Provision of quarters in hilly parts might be necessary but not in urban areas where there was no dearth of buildings. Again, in fixing rents for Sirkar buildings or carrying out repairs there was no definite rule or principle and it oftentimes happened that the cost of annual maintenance far exceeded the amount collected as rent. Finally, when Government money was spent or handled by departments, great loss to the State was caused by the indifference or neglect of duty of subordinate officers. The Kottayam Forest defalcation case was cited as an instance. Such losses should be prevented and all possible care should be taken to bring the delinquents to book and also to recoup the loss whenever it occurred. To remedy the defects pointed out by the Member and to rectify other evils which stood in the way of bringing about a more satisfactory improvement in the finances of the country, the appointment of a Retrenchment Committee was suggested as the sole remedy.

Dewan's reply.—Noted.

II. MAIN HEADS OF REVENUE.

(I.) Land Revenue.

4. Hardships caused by the prohibition of *malavarom* cultivation and the practice of dealing with cases of such cultivation under the Land Conservancy Regulation.

Mr. S. Lakshminarayana Iyer (Member, T. I. C., Padmanabhapuram) said that the system of *malavarom* cultivation, which had been in vogue for a very long time, was a source of benefit to the ryots and profit to Government. The recent prohibition of such cultivation had caused great hardship to the ryots many of whom were poor and illiterate. The ryots who had been in possession and enjoyment of the lands and had grown trees thereon and the persons who occupied waste lands and raised temporary cultivation were proceeded against under the Land Conservancy Regulation, punished severely and evicted therefrom. Their eviction from the lands and the imposition of heavy prohibitory assessment for the period of their occupation were a source of immense hardship to them. The lands should be granted to them on permanent registry under the Puduval Rules, wherever possible. Even in cases where that could not be done, the ryots should be permitted to hold the lands and raise *malavarom* cultivation from year to year on all unregistered waste lands in the hills and lying near the forests, except those which might be required for Government purposes or were reserved as grazing grounds, on payment of an annual tax to be prescribed. In any event lands in the long occupation of ryots should not be required to be vacated.

Dewan's reply.—Noted.

5. Suggestions for the modification of the rules under the Poramboke Regulation so as to avoid the arbitrary way in which assessment is levied under the Regulation and to provide for a well-ordained system in the taking up of *poramboke* cases.

Mr. A. Thanumalayaperumal Pillai (Member, Tovala taluk) represented that formerly ryots used to occupy several *poramboke* lands and plant manure trees thereon and that the rights of the ryots to the trees planted by them were recognised by Government. In their Circular No. 6256, dated 9th October 1917, Government ordered that such trees be leased on Kuthagapattom without limit of time to the ryots who planted them, provided there was clear evidence that they were planted and nurtured by them. There were again trees in the possession and enjoyment of ryots

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